

Regular Meeting  
Monday, May 3, 2010  
6:00 pm  
Chowan County Public Safety Center  
305 West Freemason Street  
Edenton, NC

MINUTES

The Chowan County Board of Commissioners held their regular meeting on Monday, May 3, 2010 at 6:00pm in the lobby of the Chowan County Public Safety Center, 305 West Freemason Street, Edenton, NC.

Present, Chairman Eddy Goodwin, Vice Chairman Emmett Winborne, Commissioner Jimmy Alligood, Commissioner Louis Belfield, Commissioner Kenny Goodwin, Commissioner Ralph Cole, and Commissioner Keith Nixon. Staff present: County Manager Peter Rascoe, Finance Officer Lisa Jones, and Clerk to the Board Susanne Stallings.

Chairman Eddy Goodwin called the meeting to order he then led the group in the pledge followed by the invocation.

**Introduction of new President of the College of the Albemarle Kandi Deitemeyer**

County Manager, Peter Rascoe introduced the group to the new President of COA, Elizabeth City campus, Kandi Deitemeyer.

Ms. Deitemeyer said she looked forward to working with the Commissioners.

**Resolution in Support of the Edenton Chowan Campus of the College of the Albemarle**

Chairman Eddy Goodwin asked the Board to consider a resolution recommended by the Finance Sub Committee that supports the College of the Albemarle's Edenton Chowan Campus and designates future budget planning for campus consolidation of the Administration Building to the main Edenton-Chowan campus.

Commissioner Nixon moved that the Board adopt the resolution as presented. Chairman Eddy Goodwin asked for all in favor, the motion passed unanimously (7-0).

**RESOLUTION**

Whereas the current Administration Building of the College of the Albemarle's Edenton-Chowan campus is leased by Chowan County from the landowner until October 31, 2011; and

Whereas it is the intent of the Chowan County Board of Commissioners to continue to seek ways and means to consolidate the Administration Building with COA's main Edenton-Chowan

campus in order to contribute to a more efficiently operated campus for the benefit of all the citizens of Chowan county; and

Whereas the Chowan County Board of Commissioners does intend to engage in campus consolidation planning during the fiscal year 2010-2011, including budget planning for the subsequent fiscal year 2011-2012, for the purpose of formalizing and implementing the move of the Administration Building to the main Edenton-Chowan campus beginning on or after July 1, 2011 but prior to the expiration of the current lease of the Administration Building;

Now Therefore it is hereby resolved by the Board of Commissioners that it supports the College of the Albemarle's Edenton-Chowan Campus and that planning for the campus's consolidation into one campus as described in this resolution shall occur during fiscal year 2010-2011 for implementation in fiscal year 2011-2012 prior to October 31, 2012.

### **Public Comment**

Chairman Eddy Goodwin opened the floor to public comment in accordance with NCGS 153A-52.1

David Denton, 836 Indian Trail Rd. stated he was a local certified trapper and presented new proposed legislation that would allow Chowan County to amend its fox season for trapping. He stated that when trapping coyote, the traps sometimes catch fox. He provided the Board with a bill from Davidson County that keeps the fox season inline with the proposed legislation from the Wildlife Resources Conservation. Mr. Denton provided the Board with a copy of the new legislation (a copy is in the meeting file labeled May 3, 2010).

Chairman Eddy Goodwin proposed that the matter be sent to the Public Safety Committee for further discussion.

There was no further public comment.

### **Consent Agenda**

*All items on the Consent Agenda are considered to be routine and may be enacted by one motion. If a County Commissioner requests discussion on an item, the item will be removed from the Consent Agenda and considered separately.*

### **Tax Release and Collector's Report (attached)**

Askew, W.	\$100.00	County acquired property 4/26/20 (foreclosure)
Askew, W.	\$101.74	County acquired property 4/26/20 (foreclosure)
Askew, W.	\$101.74	County acquired property 4/26/20 (foreclosure)
Askew, W.	\$116.26	County acquired property 4/26/20 (foreclosure)
Bank, First C.	\$337.41	Tags purchased in another name

### **Minutes**

Minutes of the April 5, 2010 meeting.

**a. Recommended Budget Amendments**

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**BA-0910-111**

3230	Sales Tax	\$ 6,860	Increase revenue from NCDOR for additional sales tax received December 2009 due to sales tax reallocation discovered by Segal, CPA sales tax audit
4110	Bd of Comm	\$ 6,860	Increase expense to Segal, CPA for professional services rendered for sales tax audit

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**BA-0910-112**

3839	Miscellaneous	\$ 240	Increase revenue from Town of Edenton for direct billed telephone charges for Police Dept.
4252	PSC Bldg telephone	\$ 240	Increase expense to Century Link for direct billed charges at PSC for Town of Edenton PD

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**BA-0910-113**

3531	DSS	\$ 5,466	Increase revenue from NC Division of Aging for Adult Day Care services
5321	DSS	\$ 5,466	Increase expense Albemarle Regional Health Services for Adult Day Care services

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**BA-0910-114**

3612	Recreation	\$ 500	Increase revenue from Dept of Juvenile Justice and Delinquency Prevention Program for JCPC council revenue received to be transferred to the After School Plus program
6131	Recreation	\$ 500	Increase expense for transfer of funds from DJJDP program to After School Plus program to cover expenses for June 5 end of year event

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**BA-0910-115**

3414	Town Tax	\$50,000	Increase revenue from Town of Edenton tax collections
4140	Town Tax	\$50,000	Increase expense to disburse of tax collections to the Town of Edenton

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**BA-0910-116**

3414	Town Tax	\$ 5,000	Increase revenue from Town of Edenton tax overpayment
4140	Town Tax	\$ 5,000	Increase expense to refund tax overpayments

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Commissioner Belfield asked for clarification of BA 111 and 116.

Being no further discussion of the consent agenda, Commissioner Belfield moved that the Board approve the consent agenda as presented. Chairman Eddy Goodwin asked for all in favor, the motion passed unanimously (7-0).

### **Resolution to Adopt an Interlocal Agreement and Join the NCACC Risk Management Pool**

Chairman Eddy Goodwin stated that the Board is asked to consider adoption of a resolution that states Chowan County wishes to participate in the group purchase of coverage for the NC Counties Liability and Property Pool and NCACC Workers Compensation Pool. He added that the resolution also authorizes Lisa Jones, County Finance Officer to execute the application and agreement on behalf of Chowan County.

Ms. Jones said this resolution is a standard participation resolution.

**RESOLUTION TO ADOPT THE INTERLOCAL AGREEMENT AND TO JOIN  
THE NCACC RISK MANAGEMENT POOL**

WHEREAS, Chowan (County or local government agency) desires to pool the retention of their risks, liabilities and/or payments, or for the group purchase of coverage, and has completed a Pre-Audit Certification in compliance with N.C.G.S. § 159-28; and

WHEREAS, the North Carolina Counties Risk Management Agency d.b.a. NCACC Risk Management Pools (hereafter called the "Risk Pool"), has been established pursuant to G.S. §153A-445 (a)(1) and G.S. §160A-460 through §160A-464; and

WHEREAS, it is desirable for Chowan (County or local government agency) to join the Risk Pool to obtain the opportunity for risk sharing and/or group purchase of coverage;

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners or Governing Board of Chowan (County or local government agency) hereby adopts the foregoing Interlocal Agreement and hereby joins and agrees to participate in the Risk Pool as indicated:

☒ North Carolina Counties Liability and Property Joint Risk Management Agency d.b.a. NCACC Liability and Property Pool

☒ North Carolina Workers' Compensation Joint Risk Management Agency d.b.a. NCACC Workers' Compensation Pool

☐ Health Insurance Trust d/b/a NCACC Group Benefits Pool

BE IT FURTHER RESOLVED that Lisa Jones (authorized county or entity official) is duly authorized to execute the application to join the Risk Pool and hereby executes the Agreement on behalf of Chowan (County or local government agency).

Witnessed wherefore, this the 3<sup>rd</sup> day of May, 2010.


Attest: L. Susanne Stallings L. Susanne Stallings, Clerk

NORTH CAROLINA  
Chowan COUNTY

Personally appearing before me this 3<sup>rd</sup> day of May, 2010, Lisa Jones, who, being first duly sworn, acknowledged the execution of the foregoing Agreement for the purposes and considerations therein and herein expressed.

My Commission expires: 10-05-2014

Casimir B. Byrum  
Notary Public



Interlocal Agreement  
Amended December 2009

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### **Resolution - Support Act to Choose Health Care and Health Insurance Resolution**

Chairman Eddy Goodwin stated that Gaston County has provided a resolution for consideration of the 100 NC Counties in support of the proposed legislation – “Act to Support the Freedom to Choose Health Care and Health Insurance”, House Bill Draft 2009-mg-85c[V.1](01/20) to be introduced to the General Assembly at its May session.

Commissioner Belfield stated he was not in favor of the resolution.

Commissioner Allgood moved that the Board approve the resolution as submitted.

Commissioner Nixon stated that he felt the research on the new healthcare mandates may require local governments to pick up the funding and he was concerned with the County picking up the tab.

Chairman Goodwin asked for all in favor, the motion passed (4-3 Cole, K. Goodwin, Belfield).

**RESOLUTION TITLE: CHOWAN COUNTY BOARD OF COMMISSIONERS  
LEGISLATIVE REQUEST: TO SUPPORT AN ACT TO PROTECT THE FREEDOM  
TO CHOOSE HEALTH CARE AND HEALTH INSURANCE  
(HOUSE BILL DRAFT 2009-mg-85c [V.1] (01/20))**

WHEREAS, passage of the recent sweeping health care legislation by the United States Congress has left multitudes of businesses with the daunting task of how they will pay for the enacted changes or whether they will even offer health care to their employees at all due to the significant monetary obligation that would be imposed on companies in the United States; and,

WHEREAS, millions of Americans are frightened about this massive change due to the comprehensive task of educating themselves regarding this lengthy overhaul not to mention the 150 new offices, agencies and programs that the Healthcare Law imposed; and,

WHEREAS, at least eighteen states have indicated an intent to join in a lawsuit as to the constitutionality of the legislation and the possibility that it violates state-government rights and that it will impose severe hardships on state governments; and,

WHEREAS, citizen rights may be taken away as to the freedom to choose health care and health insurance as a result of the implementation of the healthcare reform.

NOW, THEREFORE, BE IT RESOLVED that the Chowan County Board of Commissioners, being an elected body chosen by its citizens and charged with the health, education and welfare of those citizens, does herewith offer its ardent support for proposed Act to Protect the Freedom to Choose Health Care and Health Insurance (House Bill Draft 2009-mg-85c [V.1] (01/20)) to be introduced in the North Carolina General Assembly at the beginning of its May session, in order to preserve and protect citizens' rights to choose health care and health care insurance at their own discretion without any governmental body mandate.

BE IT FURTHER RESOLVED that copies of this resolution be forwarded to the local Legislative Delegation to the North Carolina General Assembly, the North Carolina Association of County Commissioners, and to the other 99 counties in the State of North Carolina.

## **Internal Committee Reports**

### **Finance Sub Committee –**

Mr. Rascoe stated that the Board is asked to consider a Resolution Establishing a Reimbursement Process from the Solid Waste Fund to the General Fund as requested by the full Board at previous meetings. He stated a resolution was drafted and reviewed by the County Attorney. He stated that the attorney has provided the Board with a letter and recommended changes to the resolution.

Chairman Eddy Goodwin asked the Board to review each of the changes to the resolution.

Commissioner Nixon asked if the LGC reviewed the resolution.

Mr. Rascoe said that paragraph #1 of the resolution was recommended by the LGC.

Commissioner Winborne asked if the resolution payback is set in stone.

Mr. Rascoe stated the Board of Commissioners can review or amend the resolution as needed.

Commissioner Kenny Goodwin moved that the Board approve the resolution contingent on LGC review.

Chairman Eddy Goodwin asked for all in favor, the motion passed unanimously (7-0). (In the meeting file labeled May 3, 2010 the Board received an email from the Manager with a summary of the comments from the LGC, the Board members replied unanimously to allow the resolution to remain approved, a copy of the poll votes are in the meeting file).

### **Resolution Establishing Reimbursement Procedures from Chowan County Solid Waste Fund**

Whereas the Chowan County Solid Waste Fund was previously established as a fund to operate and provide solid waste disposal services to the citizens of Chowan County, such services and operations to be funded from annual fees collected from the recipients of the Fund's specific services; and

Whereas since at least 2000 and through June 30, 2009, the financial statements of the Chowan County Solid Waste Fund indicate the Fund had been operated in a financial deficit; and

Whereas the Chowan County Board of Commissioners, during the years subsequent to at least 2000 and prior to June 2008, was informed by the County Manager in office at that time and who also served as the Budget Officer, that the user fees would sufficiently cover the proposed annual operational costs of the Solid Waste Fund; and

Whereas, during the years subsequent to at least 2000 and prior to June 2008, the previous County Manager did not inform the Board of Commissioners when deficits in the Fund were realized due to receipt of insufficient revenues from user fees, and instead and without authority

of the Board of Commissioners, he made transfers of funds from the County's Health Care Reserve Funds I and II to cover the operational expenses of the Solid Waste Fund; and

Whereas the previous County Manager did commingle funds from the County's Health Care Reserve Funds I and II with the General Fund to supplement the funding of operations of the Solid Waste Fund; the previous County Manager also commingled funds from the Health Care Reserve Funds I and II with the General Fund for use to fund the operations of other County enterprise and special revenue funds including Water, EMS and several Capital Project Funds, as well as to fund operations within the General Fund itself; and

Whereas the former County Manager did lead the Board of Commissioners to believe the Solid Waste Fund was self-supporting when in fact, through intentional misconduct resulting in deception having been discovered since June 17, 2008, the Solid Waste Fund was not self-supporting; and

Whereas as of June 30, 2009 the total deficit showed by audited financial statements for the Solid Waste Fund was \$1,687,871, which represents amounts used by the Solid Waste Fund from the Health Care Reserve Funds I and II since at least 2000; and

Whereas the Chowan County Board of Commissioners, by approval of the County Auditor's recommendation "*to close funds from prior year and adjust for negative cash that represents unrecorded transfers*", did balance the Solid Waste Fund's deficit on June 30, 2009 and thereby negated the necessity of having to further appropriate other funds to balance the Solid Waste Fund. The Board of Commissioners also discontinued any designation of the Health Care Reserve Funds I and II by adoption of the County Auditor's recommendation; and

Whereas the Chowan County Board of Commissioners, in its deliberations and subsequent adoption of its Budget Ordinance for Fiscal Year 2009-2010 on June 1, 2009, did increase the user fees of the Solid Waste Fund in an amount of \$3.50 per month representing \$1.50 to sufficiently cover the annual operational costs of the Fund, and \$2.00 to allocate to a repayment fund which shall be used solely to reimburse the County's general fund for monies that were previously transferred to support actual operational costs of the solid fund with the intention of ultimately reimbursing the General Fund for monies previously transferred to support the actual operational costs of the Solid Waste Fund; and

Whereas the Chowan County Board of Commissioners now desires to utilize the Solid Waste Fund's current and future reserve funds to reimburse, pursuant to an amortized schedule, the County's General Fund in an amount equal to the total of those funds removed from the Health Care Reserve Funds I and II, being \$1,687,871.00.

Notwithstanding any provision of this Resolution, no reimbursement may be had by the County except for the actual cost allowable by N.C.G.S. 153A-292. It is the intent of this Resolution to recover only such actual costs as are allowable and which were not previously charged or collected as a result of the improper reporting herein referenced. Once repayment has been made in full, the \$2.00 allocation for payment to the County shall immediately cease.

Now Therefore, the Chowan County Board of Commissioners does hereby authorize and direct the transfer from the reserve of the Solid Waste Fund to the General Fund of: (1) an amount from the current Solid Waste Fund reserve, in existence prior to or on June 30, 2010, which is attributable to the \$2.00 per solid waste account fee increase, and (2) for fiscal year 2010-11 and for a period of approximately ten (10) fiscal years thereafter, an amount equal to at least \$2.00 per solid waste account, and that the Budget Officer be directed to propose such reimbursement payments in each of the applicable annual proposed budgets of the Solid Waste Fund. For clarification purposes, the Board further formally designates the Solid Waste Fund as an Enterprise Fund.

Adopted by the Chowan County Board of Commissioners this the 3rd day of May, 2010.

Planning/ Enterprise Committee-

Commissioner Nixon stated that the Planning/Enterprise Committee met on Tuesday, April 20, 2010, a report from the meeting was reported to the Full Board at the budget workshop on April 28, 2010.

**April 28, 2010 Work session follow up – Office Consolidation**

Commissioner Nixon noted that the full Board of Commissioners set a goal to move the 1<sup>st</sup> floor of the County Office Building to consolidate offices by July 1, 2010. He stated an amount of \$21,354 was budgeted to begin compiling estimates for the cost of the move. He noted that the committee has reviewed different scenarios and the Board members have received copies of the plans. Commissioner Nixon stated the Committee felt the estimates for the move were high. He asked the Board to consider moving the remaining \$42,000 from the Economic Development line in the FY 09-10 budget and allow the manager to prioritize the office move. He asked that his motion be in the form of a budget amendment. (Line 1149-20-29000\_ He asked Ms. Jones if the auditor has required the Board to set up a special fund for the office consolidation. (BT 0910-011)

Ms. Jones stated she was still awaiting a response from the auditor.

Commissioner Nixon stated that this money would make the office consolidation more attainable and allow the Manager to use his discretion.

Commissioner Belfield asked for clarification on the plan.

Mr. Rascoe stated this project fund would apply monies towards the cost for moving the 1<sup>st</sup> floor offices from the County Office Building.

Chairman Eddy Goodwin asked if any additional bids were sought.

Mr. Rascoe stated that the project was not put out for bid, but packets were sent to 4 area contractors. He stated this is the only firm that submitted a proposal. He stated that the amount of the project does not currently meet the threshold for formal bids.

Chairman Eddy Goodwin asked for clarification on the wiring in the building.

Mr. Rascoe stated the building is not wireless, but hardwired.

Commissioner Kenny Goodwin stated that this additional money would allow for a sufficient move.

Commissioner Nixon stated that if the Manger is able to find alternatives or more cost effective ways to move, he would be able to bring the ideas back to the Planning/Enterprise Committee.

Chairman Eddy Goodwin asked if there was any public comment on the proposal.

Jim Brock, Arrowhead Trail asked for clarification on the office location.

Commissioner Nixon described the details.

Being no further discussion, Chairman Eddy Goodwin asked for all in favor, the motion passed unanimously (7-0).

Human Services Committee – no meeting in April

Public Safety – no meeting in April

### **External Board/Committee Reports**

Board members are asked to report on the activities of the external boards to which they have been appointed.

Commissioner Cole stated that Young & Williams are not located at the shopping center. He stated that the COA board is looking at October 2011 as the date for moving the Administration offices.

Commissioner Belfield provided updates on the activities of the Albemarle Regional Health Services Board and the Senior Center advisory committee.

Mr. Rascoe noted that ARHS notified the County that an additional \$1,000 will be turned in from Health Department monies to the County.

### **Board Appointment – Hospital Directors Council**

Chairman Eddy Goodwin noted that the Chowan Hospital Director's Council has requested the Board of Commissioners to consider appointment of Ms. Carlton Griffin and Mr. J. Scott Harrell Jr. of replace the vacant seats previously filled by Mr. Charlie Creighton and Mr. James "Pete" Dail who served as Chairman. He added that The Council has also recommended that Council

member Mr. James Patrick “Pat” Harrell serve as Chairman. A copy of the letter and resume letters are included in the Board packets.

Commissioner Cole moved that the Board appoint Carlton Griffin and Scott Harrell to the Hospital Directors Council.

Chairman Eddy Goodwin asked for all in favor, the motion passed unanimously (7-0).

Commissioner Alligood moved that the Board nominate Pat Harrell to serve as Chairman.

Chairman Eddy Goodwin asked for all in favor, the motion passed unanimously (7-0).

### **Emergency Management Annual Report**

Cordell Palmer, Emergency Management Coordinator provided the Board with an update of the activities of the Emergency Management Office for the past year and provided a briefing on Hurricane Season 2010 (a copy of the PowerPoint is in the meeting file labeled May 3, 2010).

### **EMS Annual Report**

EMS Director Colin Ryan provided the Board with an update of the activities of the EMS Department for the past year. (a copy of the PowerPoint is in the meeting file labeled May 3, 2010).

### **24-hour EMT Coverage for Entire County**

Chairman Eddy Goodwin noted that Board will continue its consideration of funding 24-hour EMT response coverage for the northern part of the County dispatched from the Small’s Crossroads area from discussions held at the April 28, 2010 meeting.

Commissioner Kenny Goodwin asked if the auditor could be present to present and clarify his findings from the feasibility study of EMS transports.

EMS Director, Colin Ryan stated that he had been unsuccessful in coordinating a meeting with Unit 3 Captain to discuss options for night-time coverage. He added that just prior to the current meeting he received a message from the Captain that they will meet the next morning. He added that he had three concerns with Unit 3. He stated that he was concerned with the volunteer schedule for nighttime coverage, response time average and actual response time on recent calls and documentation provided by Unit 3 members for calls. Mr. Ryan provided information on actual response times for calls in March and April 2010 including one non response. He stated he has held several meetings with Unit 3 on documentation and the liability issue for County.

Tyler Spruce, Unit 3 volunteer stated that she was the Assistant Chief. She stated her concerns with the call information provided by Mr. Ryan and noted that the particular calls took place when one volunteer was in the Gulf of Mexico.

Chairman Eddy Goodwin stated his concern over a possible personality conflict between EMS and Unit 3. He stated that the conflict needed to end and both entities needed to work together.

Commissioner Winborne stated that his concern was the coverage in the area he represents. He stated that the response times shared (28 minutes) was not acceptable in his opinion. He stated he felt the residents in that area deserved more.

Chairman Eddy Goodwin stated he would like to see a resolution between the two groups. He stated he wanted to give the EMS Director and Unit 3 the opportunity to come up with a resolution and present it to the Board so that the Board would not be forced to make the decision.

Commissioner Kenny Goodwin asked Unit 3 if they felt two nights per week would assist them in providing volunteer coverage on the remaining nights.

Ms. Spruce said that two nights would help greatly.

Commissioner Alligood asked if the volunteers spend the night at the Unit 3 building and would that help reduce response times because volunteers are currently responding from home, then going to the building before arriving at the call location.

Ms. Spruce stated it is difficult because many of the volunteers have families and other obligations.

Mr. Ryan stated that if volunteers stayed at the building, it would greatly improve Unit 3 response time. Mr. Ryan clarified that with more training and practice, the Unit 3 volunteers could also improve on the documentation.

Commissioner Winborne asked if a schedule for May is in place.

Mr. Ryan stated he would work with Ms. Copeland and develop a schedule.

Commissioner Alligood moved to allow the EMS Director to provide coverage for Unit 3 for two nights per week.

Mr. Ryan noted that annually this would cost \$36,000 - \$40,000 per year.

Mr. Rascoe stated that the budget could be amended now but he was not sure there were funds to cover the costs of \$6,000-\$8,000 to cover the remainder of FY 09-10. He stated he felt comfortable in budgeting for May, but he may have to come back in June for a budget amendment.

Chairman Eddy Goodwin asked for all in favor, the motion passed (6-1 Nixon).

### **Finance Officer Report**

Ms. Jones stated that the Finance Reports for March and April will be presented at the June Board meeting. She added that the financial data is still being recaptured and entered due to previous computer malfunction.

### **Manager's Report**

Mr. Rascoe noted that negotiations continue with the State and the retiree healthcare for Albemarle Mental Health employees.

### **FY10-11 Chowan County Recommended Budget**

Mr. Rascoe presented the Board with the FY10-11 Chowan County Recommended Budget with revenues and expenses balanced at \$15,997,277. He stated that the budget is filed with the clerk to the Board and would be placed online the following morning.

Chairman Eddy Goodwin asked for a proposed date to set the public hearing, Clerk to the Board, Susanne Stallings stated May 19, 2010 had been proposed. Chairman Eddy Goodwin stated that he was in favor of the date; he then asked for a vote on the proposed date, the Board voted unanimously (7-0).

Being no further business, the meeting was adjourned.

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Edward C. Goodwin, Chairman

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L. Susanne Stallings, Clerk

Regular Meeting  
Board of Equalization and Review  
Monday, May 3, 2010  
6:00 pm  
Chowan County Public Safety Center  
305 West Freemason Street  
Edenton, NC

### **MINUTES**

The Chowan County Board of Commissioners convened as the Board of Equalization and Review on May 3, 2010 immediately after the regular Commissioners meeting in the lobby of the Chowan County Public Safety Center, 305 West Freemason Street, Edenton, NC.

Present, Chairman Eddy Goodwin, Vice Chairman Emmett Winborne, Commissioner Jimmy Alligood, Commissioner Louis Belfield, Commissioner Kenny Goodwin, Commissioner Ralph Cole, and Commissioner Keith Nixon. Staff present: County Manager Peter Rascoe, Clerk to the Board Susanne Stallings and Tax Administrator Gene Rountree.

### **Oath**

Clerk, Susanne Stallings administered the oath to the Board members.

### **Presentation of Appeals**

#### **Bateman Logging Co Inc.**

Teresa and C. Ray Bateman stated that they were appealing the audit penalties for their business Bateman Logging Co Inc. She stated she was requesting that the Board of Equalization and Review (E&R) waive the penalties. Ms. Bateman stated that her CPA provides a list of property and she was not aware that the new equipment was not listed. She added that she purchases multi-year tags and lists the property individually. She stated that she did not dispute the amount of taxes owed.

Commissioner Kenny Goodwin asked for clarification on DMV multi-year tags.

Mr. Rountree stated these vehicles must be listed individually by the owner and that DMV does not list these with the Tax Office.

Ms. Bateman stated that once she realized the property was not listed on the current year, it was listed the following year.

Mr. Rountree explained to the Board that the penalty increases by 10% for each year owed and the audit can only pick up the past 5 years.

Chairman Eddy Goodwin asked if the penalty could be waived by the Board of E&R.

Mr. Rountree stated that his concern was setting precedence.

Commissioner Nixon stated that he felt the problem is a lack of education for business owners. He asked if this is the first incident of the business.

Mr. Rountree said he was not aware of a history of the business.

Commissioner Alligood moved that the Board keep the 10% penalty for 2004 and charge the past taxes for the unlisted property.

Chairman Eddy Goodwin asked for all in favor, the motion passed unanimously (7-0).

#### **Leary Plant Farm**

Roddy Leary stated that his penalty is \$6,486.84. He stated that until his wife took over the bookkeeping in 2005 of his business, certain property was not being properly listed by previous staff.

The board reviewed a list provided by Mr. Rountree of the unlisted property and the penalties as provided in the audit.

Commissioner Nixon stated that he felt it is important to educate business owners and the public on the audits. He stated he would like to see information in the newspaper. He said that in the past the listing was more relaxed and he feels some of these penalties should be forgiven. He then moved that the Board charge 10% of the penalty \$6,486 or \$648 and forgive the remaining penalty.

Chairman Eddy Goodwin asked for all in favor, the motion passed unanimously (7-0).

Being no further appeals the meeting of the Board of Equalization and Review was adjourned.

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Edward C. Goodwin, Chairman

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L. Susanne Stallings, Clerk

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Gene Rountree, Tax Administrator